

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

File No. 1:03-CV-236

v.

HON. ROBERT HOLMES BELL  
TRADE PARTNERS, INC., et al.,

Defendants.

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**ORDER APPROVING REPORT AND RECOMMENDATION**

Magistrate Judge Ellen S. Carmody filed a Report and Recommendation on January 24, 2006, (Docket # 1205), recommending that the Receiver's objection to claims A-03916 A-03917, A-03918, A-03919, and A-03920 (Janet Tannenbaum) (Docket # 1173), be granted in part and taken under advisement in part as set forth in the Report and Recommendation. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C). The Court agrees with the recommendation. Accordingly,

**IT IS HEREBY ORDERED** that the Report and Recommendation (Docket # 1205) is **APPROVED AND ADOPTED** as the opinion of this Court.

**IT IS FURTHER ORDERED** that the Receiver's objections to claims A-03916 through A-03920 (Tannenbaum) (Docket # 1173) are **GRANTED IN PART and DENIED IN PART**.

**IT IS FURTHER ORDERED** that the following claims are allowed in the following amounts:

CLAIM NO.	AMOUNT
A-03918	\$64,640.00
A-06944	\$12,971.00

**IT IS FURTHER ORDERED** that the following claims are disallowed in their entirety:

CLAIM NO.	AMOUNT
A-03916	\$0.00
A-03917	\$0.00
A-03920	\$0.00

**IT IS FURTHER ORDERED** that Claim A-03919 will be addressed by an order to show cause to Janet Tannenbaum.

Date: February 22, 2006

/s/ Robert Holmes Bell

ROBERT HOLMES BELL  
CHIEF UNITED STATES DISTRICT JUDGE